

IN THE UNITED STATES DISTRICT COURT FOR THE  
MIDDLE DISTRICT OF ALABAMA  
NORTHERN DIVISION

BARBARA S. LEWIS,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No. 2:07-cv-18-MHT
	)	
UNITED STATES OF AMERICA,	)	
	)	
Defendant.	)	

ANSWER

The United States of America, by undersigned counsel, responds to the numbered paragraphs of plaintiff's Complaint as follows.

1. The United States admits the allegations in paragraph 1 of the complaint, but denies that plaintiff is entitled to the relief sought.
2. Admits.
3. Admits.
4. The United States admits the allegations in paragraph 4 of the complaint, except it denies that plaintiff was entitled to the refund.
5. Admits.
6. Denies.
- 7-9. Paragraphs 7 through 9 do not contain factual averments to which a response is required. To the extent a response may be required, the United States denies that plaintiff is entitled to recover costs and attorney's fees in this action.

WHEREFORE, the United States prays that plaintiff's complaint be dismissed with prejudice, and for such further relief as the court deems appropriate.

Respectfully submitted,

LEURA GARRETT CANARY  
United States Attorney

/s/ Gregory L. Jones  
GREGORY L. JONES  
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**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on this 8th day of March, 2007, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system, which will send notice of the foregoing to the following:

James Middleton Sizemore, Jr.  
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